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tian socially thinking man." The large variety of topics treated in the thirty-two chapters, the last of which is a Selected Bibliography of great value to the student, reveals not only the breadth of scope to which the author applies his principles, but as well the poise and balance of a trained and disciplined mind. The fact that the book is frankly propagandist in purpose detracts little from its fairness and scientific accuracy. The book will give information to the student, sanity to the reformer, and inspiration to the Church. It is a valuable contribution to Christian social literature.

J. P. LICHTENBERGER.

University of Pennsylvania.

Seligman, E. R. A. *The Shifting and Incidence of Taxation.* (3 ed.) Pp. xii, 427. Price, \$3.00. New York: Columbia University Press, 1910.

The third edition of Professor Seligman's very scholarly work on Incidence of Taxation makes mention in its historical part of some writers omitted in previous editions, includes a fuller discussion of taxes on agricultural land, also of urban real estate, brings in new material on mortgage taxation, and introduces a discussion of stock and produce exchange taxes.

The results of the New York investigation of 1906 into the reflection of mortgage taxes in interest rates are clearly and concisely given; also the results of the effect of local financial and economic conditions on the question of the shifting of the mortgage tax, as indicated in the investigation made by Professor T. S. Adams in Wisconsin and neighboring states (pp. 335-36). The author shows clearly the tendency of produce and stock exchange taxes to reflect themselves in the values of produce and of stocks (pp. 384-85).

It might be suggested that practical convenience had something to do with influencing the parlor car companies to pay the one-cent tax on parlor car tickets instead of shifting it to the passenger, and that the same factor of convenience played some part in inducing the telephone companies in the face of a one-cent tax to reduce fifteen-cent messages to ten cents (pp. 380-81).

Mention should be made of the clearness with which the author shows the place of economic friction in taxation, and also both the value of the doctrine of incidence and its limitations, as an aid to, but not as a substitute for the necessary study of economic justice.

RAYMOND V. PHELAN.

University of Minnesota.

Shackleton, E. H. *The Heart of the Antarctic.* 2 vols. Pp. lxx, 817. Price, \$10.00. Philadelphia: J. B. Lippincott Company, 1909.

These volumes are the record of the British expedition in the years 1907 to 1909, during which the British flag was planted within about one hundred geographical miles of the South Pole. That the pole itself was not reached was due to the lack of provisions necessary for the further advance, as when

the party turned back it was a question of return or starve to death. In fact even as it was, this fate was averted only by devouring the flesh of ponies which had died during the advance and lay along the return track. Under the circumstances, therefore, there are good reasons for confident expectations that the work of Shackleton's expedition paved the way for the attainment of the South Pole.

The first of the two volumes is devoted to the narrative account of the expedition from the inception of the idea to the return of the party from the point "Farthest South." In many respects the incidents recorded are not unlike those associated with other polar expeditions, with outfitting, winter quarters, storms, hardships and narrow escapes, varied only by the personal items and lesser detail. Yet despite the similarities, the author has written his narrative with such charm of simplicity and vividness of impression as to make every sentence interesting. The whole-souled generosity evident in the unstinted praise of the work of different members of the party shows that it was truly an exploring expedition, and not a group of assistants gathered for the single purpose of furthering the glory of the leader. As an organizer, leader and explorer the author has set a high standard.

The second volume is devoted mainly to the work incidental to the discovery of the south magnetic pole by Professor David and his party, and to the summaries of the scientific results of the expedition. Different chapters deal with geological investigations, biology, meteorology and the like, each section representing the work of one part of the expedition, in which as a whole the question of reaching the pole seems to have been an entirely secondary consideration, rather than the sole object sought. As indicative of the value and interest of the scientific result might be cited the facts that the lowest temperature was less than 60 degrees below zero, and that the average annual snowfall does not equal ten inches of rain. These scientific summaries are necessarily more technical than is the narrative in the first volume, but as a whole they are simple enough for the lay reader.

The many illustrations, particularly the sketches in color, are superb and reflect rare credit both on the artist of the expedition and on the publishers who have reproduced them so excellently.

WALTER S. TOWER.

University of Pennsylvania.

Smith, S. G. *Religion in the Making.* Pp. vii, 253. Price, \$1.25. New York: Macmillan Company, 1910.

Foster, George B. *The Function of Religion in Man's Struggle for Existence.* Pp. xi, 293. Price, \$1.10. Chicago: University of Chicago Press, 1909.

All wise friends of religion and its institutions know that from time to time man has been compelled in the interests of new truth, or new realization of truth as one prefers, to restate his conceptions. It is increasingly evident that the developments of the last century are making restatements necessary to-day. It is a strange and strained condition when on all sides one finds